

Exhibit C

HOWARD T. CHANG

Attorney at Law

A Law Corporation

March 20, 2008

VIA FACSIMILE - 541-2958
AND MAIL

Leslie E. Osborne, Jr., Esq.
Asst U.S. Atty
#6100 PJKK Federal Bldg
300 Ala Moana Blvd, #50183
Honolulu, Hawaii 96850

Re: United States v. Andy S.S. Yip
Crim. No. 02-00225 DAE

Dear Mr. Osborne:

By this letter, I am seeking your reconsideration of the denial of the Defense's oral request for copies of the documents marked as W-3. The W-3 documents apparently are documents prepared and/or assembled by Ann Saiki, Revenue Agent which are referred to in Appendices B through B-14, C through C-1, D through D-4 and E, as the source documents from which these schedules were prepared. These appendices are the backup for the criminal computations and sentencing calculations appearing in item no. 1 of the materials you turned over to us on February 12.

My consultant, Dirk Von Guenther, is attempting to verify the accuracy of the computations relating to "tax loss" appearing in item no. 1 and the supporting schedules Appendices B through E. He informs me that he is unable to do such verification because he does not have access to the W-3 documents. It is my understanding that your denial of our request is based on the fact that such documents were not provided to U.S. Probation in connection with the preparation of the presentence report the defense has no right to review the W-3 documents. Obviously, AI disagree with your position since the probation officer had no interest in and made no effort to verify the accuracy of the government's unreported income and/or tax loss amounts.

Accordingly, I urge you to reconsider your position. It would be in the best interests of both parties if an agreement could be reached on the unreported income amount. However, such agreement

EXHIBIT C

Leslie E. Osborne, Jr., Esq.
March 20, 2008
Page 2

cannot be made unless access to the W-3 documents is provided
timely to the defense.

Thank you for you cooperation in this matter.

Very truly yours,

HOWARD T. CHANG

HTC:bns
a yip 4\req for W-3 docs.wpd

cc: Andy Yip
Dirk Von Guenther